

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

CONCESSIONER ANNUAL FINANCIAL REPORT
(For Concessioners with gross receipts of \$100,000 or more)
(Please refer to Audit Guide for National Park Service Concessioners and Instructions
on reverse side of each schedule)

NPS USE ONLY

Date Received: _____

Park _____

Region _____

WASO _____

For the Period from ____/____/____ to ____/____/____

Concessioner _____

Park/Area _____

(Contract or Permit No.)

(Effective Date)

(Expiration Date)

☐ Corporation

☐ Subchapter S Corporation

☐ Partnership

☐ Sole Proprietorship

CONCESSIONER'S CERTIFICATION

I certify that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

(Date)

(Concessioner's Signature)

(Title)

(Mailing Address)

() _____
(Telephone)

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THE ABOVE SCHEDULES A THRU F MUST BE AUDITED.

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GENERAL INSTRUCTIONS

Who Must File

Concessioners, whose annual gross receipts **exceed \$100,000**, shall file Form No. 10-356, Concessioner Annual Financial Report. Concessioners operating in more than one park, under the same contract, shall prepare a separate report for each park where the operations are located.

When and Where to File

Concessioners shall file an annual report within the time period specified in the contract or permit. Concessioners shall submit one signed original and three copies to the Superintendent administering the area.

Where to Get Forms

Concessioners may obtain the Concessioner Annual Financial Report forms from the Superintendent.

Rounding

Please round all entries to even dollar amounts.

Requirement for Audit

If annual gross receipts **exceed \$250,000**, the Primary Schedules listed in Part I of the Concessioner Annual Financial Report must be audited by an independent certified or licensed public accountant in accordance with the "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" prescribed by the Comptroller General of the United States, as they apply to financial and compliance examinations. These standards incorporate, but are not limited to, the generally accepted auditing standards adopted by the American Institute of Certified Public Accountants. The booklet "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" is for sale by the Superintendent of Documents for \$1.25, stock number 2000-00110. The Inspector General's Office, Department of the Interior, has issued an "Audit Guide for National Park Service Concessioners," designed to provide assistance to those independent auditors who are engaged for such audits, by identifying special requirements relating to concessioners within the National Park System and providing suggested audit procedures for determining the extent and adequacy of concessioner compliance with the requirements. Copies of the Audit Guide may be obtained from the Superintendent. The auditor's report on the Primary Schedules and on compliance or non-compliance with the contract must accompany the Concessioner Annual Financial Report.

Specific Instructions

Specific instructions may be found on the reverse of each Schedule.

CONCESSIONER:	YEAR ENDING:
STATEMENT OF INCOME	SCHEDULE A

	This Year 19 ____	Last Year 19 ____
DEPARTMENTAL INCOME		
1. GROSS RECEIPTS (Sch. H, Col. A, Line 2)	_____	_____
2. RETURNS AND ALLOWANCES (Sch. H, Col. A, Line 3)	_____	_____
3. NET SALES (Sch. H, Col. A, Line 4)	_____	_____
4. COST OF SALES (Sch. H, Col. A, Line 8)	_____	_____
5. GROSS PROFIT (Sch. H, Col. A, Line 9)	_____	_____
6. TOTAL DIRECT EXPENSES (Sch. H, Col. A, Line 30)	_____	_____
7. DEPARTMENTAL INCOME (LOSS) (Sch. H, Col. A, Line 31)....	_____	_____
INDIRECT OPERATING EXPENSES		
8. Administrative and general expenses (Sch. I, Line 21)	_____	_____
9. Government franchise fee (Sch. B, Line 29)	_____	_____
10. TOTAL INDIRECT OPERATING EXPENSES	_____	_____
11. TOTAL INCOME (LOSS) FROM OPERATIONS BEFORE FIXED EXPENSES	_____	_____
FIXED EXPENSES		
12. Rent	_____	_____
13. Property taxes	_____	_____
14. Insurance	_____	_____
15. Interest	_____	_____
16. Depreciation (Sch. D, Col. G, Line 6)	_____	_____
17. Amortization	_____	_____
18. _____	_____	_____
19. _____	_____	_____
20. TOTAL FIXED EXPENSES	_____	_____
21. INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME (EXPENSES)	_____	_____
OTHER INCOME (EXPENSES)		
22. Interest and dividend income	_____	_____
23. Gain (Loss) on sale of property	_____	_____
24. Commissions/fees/compensation from subconcessioners (Sch. B, Line 27)	_____	_____
25. Other	_____	_____
26. TOTAL OTHER INCOME (EXPENSES)	_____	_____
27. INCOME (LOSS) BEFORE INCOME TAXES	_____	_____
INCOME TAXES		
28. Federal	_____	_____
29. State and local	_____	_____
30. TOTAL INCOME TAXES	_____	_____
31. NET INCOME (LOSS)	=====	=====

Instructions

Schedule A - Statement of Income

- Line 1. Enter the amount shown on Schedule H, Column A, Line 2.
- Line 2. Enter the amount shown on Schedule H, Column A, Line 3.
- Line 3. Subtract line 2 from line 1 and enter the amount.
- Line 4. Enter the amount shown on Schedule H, Column A, Line 8.
- Line 5. Subtract line 4 from line 3 and enter the amount.
- Line 6. Enter the amount shown on Schedule H, Column A, Line 30.
- Line 7. Subtract line 6 from line 5 and enter the amount.
- Line 8. Enter the amount shown on Schedule I, Line 21.
- Line 9. Enter the amount shown on Schedule B, Line 29.
- Line 10. Add lines 8 and 9 and enter the amount.
- Line 11. Subtract line 10 from line 7 and enter the amount.
- Line 12. Enter the amount paid or accrued for the rental of facilities except for any amount included in Schedule B.
- Lines 13-15. Self-explanatory.
- Line 16. Enter the amount shown on Schedule D, Column G, Line 6.
- Line 17. Enter the total year's amortization charge for all classes of intangible assets.
- Lines 18-19. Enter description and amounts for other fixed expenses not shown elsewhere.
- Line 20. Add lines 12 through 19 and enter the amount.
- Line 21. Subtract line 20 from line 11 and enter the amount.
- Line 22. Self-explanatory.
- Line 23. Enter the total amount of all gains/losses resulting from the sale of assets.
- Line 24. Enter the total amount of all compensation received from subconcessioners.
- Line 25. Enter income from other sources not shown elsewhere.
- Line 26. Add lines 22 through 25 and enter the amount.
- Line 27. Subtract line 26 from line 21 and enter the amount.
- Lines 28-29. Self-explanatory.
- Line 30. Add lines 28 and 29 and enter the amount.
- Line 31. Subtract line 30 from line 27 and enter the amount.

CONCESSIONER:	YEAR ENDING:
COMPUTATION OF FRANCHISE FEE	
SCHEDULE B	

1. FLAT FEE
2. FEE FOR USE OF GOVERNMENT-OWNED IMPROVEMENTS.....

PERCENTAGE FEE

3. Gross receipts (Sch. A, Line 1).....

PLUS: Gross Receipts of subconcessioners

Name of Subconcessioner	Amount	
4. _____	_____	
5. _____	_____	
6. _____	_____	

7. Total gross receipts of subconcessioners.....

Less: Authorized deductions (if included in gross receipts)

8. Genuine United States Indian and native handicraft.....

9. Intracompany earnings.....

10. Charges for employees' meals, lodgings, transportation.....

11. Cash discounts on purchases.....

12. Cash discounts on sales.....

13. Returned sales and allowances.....

14. Excise taxes added to sales price.....

15. Gasoline taxes.....

16. Cost of fishing license fees sold.....

17. Cost of postage stamps sold.....

18. Total authorized deductions.....

19. Total gross receipts subject to percentage fee.....

20. Fee structure _____ % of _____ =

21. _____ % of _____ =

22. _____ % of _____ =

23. TOTAL PERCENTAGE FEE

FIFTY PERCENT OF COMMISSIONS/FEEES/COMPENSATION FROM SUBCONCESSIONERS

Name of Subconcessioner	Amount	
24. _____	_____	
25. _____	_____	
26. _____	_____	

27. Total commissions/fees/compensation from subconcessioners (Sch. A, Line 24)

28. FIFTY PERCENT OF COMMISSIONS/FEEES/COMPENSATION FROM SUBCONCESSIONERS.....

29. TOTAL FRANCHISE FEE (Sch. A, Line 9).....

INSTRUCTIONS

Schedule B - Computation of Franchise Fee

- Line 1. Enter the amount of the flat fee stated in the contract/permit.
- Line 2. Enter the amount of fee for the use of Government improvements per the contract/permit.
- Line 3. Enter the amount from Schedule A, Line 1.
- Lines 4-6. Enter the name and amount of gross receipts from all subconcessioners that provide services authorized in the contract/permit.
- Line 7. Add lines 4, 5, and 6 and enter the amount.
- Lines 8-17. Enter only the amount applicable to the categories provided.
- Line 18. Add lines 8 to 17 and enter the amount.
- Line 19. Subtract line 18 from the sum of lines 3 and 7 and enter the amount.
- Lines 20-22. Enter the percentage rate(s) as stated in the contract/permit. Calculate and enter the appropriate amount.
- Line 23. Add the extensions of lines 20, 21 and 22, if any, and enter the amount.
- Lines 24-26. Enter the names and the amount of commissions, fees, or compensation received from the subconcessioners shown on lines 4, 5, and 6.
- Line 27. Add lines 24, 25 and 26 and enter the amount.
- Line 28. Enter one half (50%) of the amount shown on line 27.
- Line 29. Add lines 1, 2, 23, and 28 and enter the amount here and on Schedule A, Line 9.

CONCESSIONER:	AS OF:
BALANCE SHEET	SCHEDULE C

	This Year 19__	Last Year 19__
ASSETS		
Current Assets		
1. Cash.....	_____	_____
2. Marketable Securities.....	_____	_____
3. Inventories—Merchandise.....	_____	_____
4. Accounts Receivable.....	_____	_____
5. Notes Receivable—Related Party.....	_____	_____
6. Notes Receivable—Other.....	_____	_____
7. Prepaid Expenses.....	_____	_____
8. Other.....	_____	_____
9. TOTAL CURRENT ASSETS	_____	_____
Fixed Assets		
10. Depreciable Fixed Assets (Sch. D, Col. G, Line 4)	_____	_____
11. Less: Accumulated Depreciation (Sch. D, Col G, Line 8).....	_____	_____
12. Net Depreciable Fixed Assets (Sch. D, Col. G, Line 9)	_____	_____
13. Construction in Progress	_____	_____
14. Land.....	_____	_____
15. TOTAL FIXED ASSETS	_____	_____
Other Assets (Identify)		
16. _____	_____	_____
17. _____	_____	_____
18. TOTAL OTHER ASSETS	_____	_____
19. TOTAL ASSETS	=====	=====
LIABILITIES		
Current Liabilities		
20. Notes Payable—Related Party.....	_____	_____
21. Notes Payable—Other.....	_____	_____
22. Accounts Payable.....	_____	_____
23. Current Maturities on Long-Term Debt.....	_____	_____
24. Government Franchise Fee Payable	_____	_____
25. Accrued Liabilities.....	_____	_____
26. Advance Deposits.....	_____	_____
27. Other.....	_____	_____
28. TOTAL CURRENT LIABILITIES	_____	_____
Long-Term Liabilities		
29. Long-Term Debt, Less Current Maturities.....	_____	_____
30. Other.....	_____	_____
31. TOTAL LONG-TERM LIABILITIES	_____	_____
32. TOTAL LIABILITIES	_____	_____
EQUITY		
33. Partner's or Proprietor's Capital	_____	_____
34. <div style="border: 1px solid black; padding: 2px; display: inline-block; transform: rotate(-90deg); transform-origin: left top;">Corporations Only</div> Preferred Stock, Par Value \$ _____	_____	_____
35. Authorized: _____ Shares, Issued: _____ Shares.....	_____	_____
36. Common Stock, Par Value \$ _____	_____	_____
37. Authorized: _____ Shares, Issued: _____ Shares.....	_____	_____
38. Less: Treasury Stock.....	_____	_____
39. Additional Paid-in Capital.....	_____	_____
40. Retained Earnings.....	_____	_____
39. TOTAL EQUITY	_____	_____
40. TOTAL LIABILITIES AND EQUITY	=====	=====

INSTRUCTIONS

Schedule C - Balance Sheet

- Lines 1-4. Self-explanatory.
- Line 5. Enter the amounts receivable from shareholders, officers, and related entities. This must be fully explained in Schedule F, Notes to Financial Statements.
- Lines 6-7. Self-explanatory.
- Line 8. Enter total amount of other current assets not shown elsewhere.
- Line 9. Add lines 1 through 8 and enter amount.
- Line 10. Enter the amount shown on Schedule D, Column G, Line 4.
- Line 11. Enter the total amount shown on Schedule D, Column G, Line 8.
- Line 12. Subtract line 11 from line 10 and enter amount.
- Lines 13-14. Self-explanatory.
- Line 15. Add lines 12, 13 and 14 and enter amount.
- Lines 16-17. Enter amount of other assets not shown elsewhere.
- Line 18. Add lines 16 and 17 and enter amount.
- Line 19. Add lines 9, 15, and 18 and enter amount.
- Line 20. Enter the amount payable to shareholders, officers, and related entities. This must be explained in Schedule F, Notes to Financial Statements.
- Lines 21-25. Self-explanatory.
- Line 26. Enter amounts such as advance deposits for future river trips, lodging, etc.
- Line 27. Enter other current liabilities not shown elsewhere.
- Line 28. Add lines 20 through 27 and enter amount.
- Line 29. Self-explanatory.
- Line 30. Enter all other long-term liabilities not shown elsewhere.
- Line 31. Add lines 29 and 30 and enter amount.
- Line 32. Add lines 28 and 31 and enter amount.
- Line 33. Not to be completed by corporations.
- Lines 34-38. To be completed by corporations only.
- Line 39. Partnerships and sole proprietors enter the amount from line 33. Corporations enter the total of lines 34, 35, 37, and 38 less line 36.
- Line 40. Add lines 32 and 39 and enter amount.

CONCESSIONER:	YEAR ENDING:
DEPRECIABLE FIXED ASSETS	SCHEDULE D

		ASSETS IN WHICH POSSESSORY INTEREST IS CLAIMED		OTHER ASSETS			Total	
		Concessioner Owned Improvements	Government Owned Improvements	Other Improvements	Transportation Equipment	Furniture, Fixtures, & Equipment		Other
		A	B	C	D	E		F
A. COST	1. Prior Year Balance							
	*2. Additions this year							
	*3. Disposals this year							
	4. Ending Balance (Col. G to Sch. C, Line 10)							
B. ACCUMULATED DEPRECIATION	5. Prior Year Balance							
	6. Depreciation this year (Col. G to Sch. A, Line 16)							
	*7. Accumulated Depreciation on assets disposed this year							
	8. Ending Balance (Col. G to Sch. C, Line 11)							
	9. Net depreciable fixed assets, End of Year (Col. G to Sch. C, Line 12)							

* If any entries are made on lines 2, 3 or 7, complete Schedule K.

INSTRUCTIONS

Schedule D - Depreciable Fixed Assets

General

Columns A and B are to be used only for assets in which the concessioner claims a possessory interest, pursuant to the concession contract.

Costs of Concessioner-owned improvements are to be entered in Column A. Concessioner-owned improvements are defined as buildings, structures, fixtures, equipment and other improvements, **affixed to or resting upon the lands assigned in such manner as to be part of the realty.**

If the contract grants the concessioner the right to obtain a possessory interest in Government-owned improvements assigned to the concessioner, the concessioner's costs of all alterations, additions, and improvements to such Government-owned buildings and improvements are to be entered in Column B.

If the concessioner has waived any possessory interest in Government-owned improvements, pursuant to the contract, the concessioner's costs of any alterations, additions, etc., to such Government-owned improvements should be entered in Column C. Other non-possessory interest assets, such as concessioner-owned real property, should also be entered in Column C.

Columns D, E, and F - These columns relate to assets such as transportation, furniture, fixtures, equipment and other assets for which the concessioner may not claim a possessory interest.

Concessioners showing amounts on lines 2, 3, and 7 must complete Schedule K, "Additions to and Disposals of Depreciable Fixed Assets," giving detailed data of assets acquired or disposed of.

Specific Instructions

- Line 1. Enter in the appropriate columns the fixed asset balances at the beginning of the year. The amounts entered must agree with the amounts on line 4, ending balance on the previous year's report. If not, attach an explanation.
- Line 2. Enter in the appropriate columns additions to fixed assets during the current year.
- Line 3. Enter in the appropriate columns disposals of fixed assets during the current year.
- Line 4. Subtract line 3 from the sum of lines 1 and 2 and enter the amount.
- Line 5. Enter in the appropriate columns the accumulated depreciation balances at the beginning of the year. The amounts entered must agree with the amounts on line 8, ending balance on the previous year's report. If not, attach an explanation.
- Line 6. Enter in the appropriate columns the depreciation of fixed assets during the current year.
- Line 7. Enter in the appropriate columns the accumulated depreciation on fixed assets disposed of during the current year.
- Line 8. Subtract line 7 from the sum of lines 5 and 6 and enter the amount.
- Line 9. Subtract line 8 from line 4 and enter the amount.

CONCESSIONER:	YEAR ENDING:
STATEMENT OF CHANGES IN FINANCIAL POSITION	SCHEDULE E

	This Year 19 ____	Last Year 19 ____
SOURCE OF FUNDS		
1. Net Income (Loss) (Sch. A, Line 31).....	_____	_____
Items which did not affect working capital		
2. Depreciation (Sch. D, Col. G, Line 6).....	_____	_____
3. Amortization.....	_____	_____
4. Other (Identify) _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. Working Capital Provided from Operations	_____	_____
8. Disposition of Fixed Assets	_____	_____
9. Proceeds from Long-Term Debt.....	_____	_____
10. Issuance of Equity Securities.....	_____	_____
11. Partners' or Proprietor's Capital Additions.....	_____	_____
12. Other (Identify) _____	_____	_____
13. _____	_____	_____
14. _____	_____	_____
15. Working Capital Provided.....	_____	_____
USE OF FUNDS		
16. Additions to Fixed Assets.....	_____	_____
17. Purchase of Treasury Stock.....	_____	_____
18. Reduction of Long-Term Debt.....	_____	_____
19. Dividends Paid.....	_____	_____
20. Partners' or Proprietor's Drawing.....	_____	_____
21. Other (Identify) _____	_____	_____
22. _____	_____	_____
23. _____	_____	_____
24. Working Capital Used.....	_____	_____
25. Increase (Decrease) in Working Capital.....	=====	=====
SUMMARY OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
26. Cash.....	_____	_____
27. Marketable Securities.....	_____	_____
28. Inventories—Merchandise.....	_____	_____
29. Accounts Receivable.....	_____	_____
30. Notes Receivable.....	_____	_____
31. Prepaid Expenses.....	_____	_____
32. Other.....	_____	_____
Increase (Decrease) in Current Liabilities		
33. Notes Payable.....	_____	_____
34. Accounts Payable.....	_____	_____
35. Current Maturities on Long-Term Debt.....	_____	_____
36. Government Franchise Fee Payable.....	_____	_____
37. Accrued Liabilities.....	_____	_____
38. Advance Deposits.....	_____	_____
39. Other.....	_____	_____
40. Increase (Decrease) in Working Capital.....	=====	=====

INSTRUCTIONS

SCHEDULE E - Statement of Changes in Financial Position

The purpose of this statement is to summarize the sources and uses of the entity's funds, including the extent to which it has generated funds from operations during the period; and to complete the disclosure of changes in financial position during the period.

In addition to working capital or cash provided from operations, including extraordinary items, and changes in elements of working capital, the Statement should also disclose changes resulting from purchase and sale of long-term assets, issuance or redemption of debt or equity obligations or securities, dividends and other similar transactions.

Note: Replace Statement of Changes in Financial Position with Statement of Cash Flow

CONCESSIONER:	YEAR ENDING:
NOTES TO FINANCIAL STATEMENTS	SCHEDULE F

INSTRUCTIONS

SCHEDULE F - Notes to Financial Statements

There should be included in the notes a description of all significant accounting policies followed by the reporting entity. Commonly required disclosures include, but are not limited to, policies relating to:

- a. Accounting method
- b. Depreciation methods
- c. Amortization of intangibles
- d. Inventory pricing
- e. Pension, profit sharing and/or stock option plans
- f. Computation of net income per share
- g. Amortization of the cost in excess of net assets of businesses acquired
- h. Accounting for income taxes

This section should be followed by such additional notes as are necessary to provide for full disclosure of all significant events or conditions reflected in the financial statements, or as otherwise required by the rules of professional accounting or regulatory organizations.

Typical items with respect to which all significant facts should be disclosed through such notes are the following:

- a. Long-term debt agreements
- b. Leases
- c. Contingent liabilities
- d. Pending lawsuits
- e. Pension and/or profit sharing plans
- f. Income taxes
- g. Changes in accounting methods
- h. Long-term contracts
- i. Extraordinary items of income or expense
- j. Related party transactions, including inter-company charges

CONCESSIONER:	YEAR ENDING:
DETAIL OF GROSS RECEIPTS	SCHEDULE G

	Amount	Departmental Total	Reference to Column on Schedule H
LODGING			
1. Hotel/motel	_____		
2. Cabins/cottages	_____		
3. Tent	_____	_____	_____
FOOD			
4. Restaurant (full service)	_____		
5. Cafeteria	_____		
6. Snack bar/fast food	_____	_____	_____
7. ALCOHOLIC BEVERAGE (BAR)	_____	_____	_____
SOUVENIRS			
8. Gifts, curios	_____		
9. Genuine U.S. Indian and native handicraft	_____	_____	_____
GENERAL MERCHANDISE			
10. Grocery	_____		
11. Package liquor	_____		
12. Photographic	_____		
13. Other	_____	_____	_____
AUTO SERVICE			
14. Fuel and oil	_____		
15. Parts, service and other	_____	_____	_____
MARINA			
16. Slips and mooring	_____		
17. Houseboat rental	_____	_____	_____
18. Boat and motor rental	_____	_____	_____
19. Fuel and oil	_____	_____	_____
20. Boat and motor sales	_____	_____	_____
21. Boat repair	_____	_____	_____
22. Dry storage	_____	_____	_____
23. Other	_____	_____	_____
TRANSPORTATION			
24. Boat	_____		
25. Vehicle	_____	_____	_____
26. SADDLE HORSE AND LIVERY	_____	_____	_____
27. FLOAT TRIPS/RIVER RUNNERS	_____	_____	_____
OTHER			
28. Ski lifts and tows	_____		
29. Trailer village	_____		
30. Vending machine	_____		
31. Bathhouse	_____		
32. Rentals (auto, equipment, other)	_____		
33. Guide and instructional service	_____		
34. Other (Identify)	_____		
35.	_____		
36.	_____		
37. TOTAL GROSS RECEIPTS (SCHEDULE H, COL. A, LINE 2)	=====	=====	=====

INSTRUCTIONS
SCHEDULE G - Detail of Gross Receipts

Enter on the appropriate lines the gross receipts from each of the services listed. Enter subtotal by department as indicated. Amounts entered under the "Departmental Total" column must be forwarded to Schedule H. Indicate in the space to the right of the "Departmental Total" column the column on Schedule H to which the amounts are forwarded. Total gross receipt amounts reported on Schedules A, G and H must be the same.

CONCESSIONER:

YEAR ENDING:

SCHEDULE OF DEPARTMENTAL INCOME-CONTINUATION SHEET SCHEDULE H-1

1. DEPARTMENT				
2. GROSS RECEIPTS				
3. RETURNS AND ALLOWANCES				
4. NET SALES				
COST OF SALES				
5. Inventory, Beginning				
6. Plus Purchases				
7. Less-Inventory, Ending				
8. TOTAL COST OF SALES				
9. GROSS PROFIT				
DIRECT EXPENSES				
DIRECT LABOR				
10. Salaries and Wages				
11. Payroll Taxes and Benefits				
12. TOTAL DIRECT LABOR				
OTHER DIRECT				
13. Laundry				
14. Uniforms				
15. China, Silver and Glass				
16. Commissions				
17. Music and Entertainment				
18. Operating Supplies				
19. Printing and Stationary				
20. Equipment Rental				
21. Contract Services				
22. Heat, Light, Water				
23. Licenses and Fees				
24. Repair and Maintenance				
Government-owned Improvements				
25. Repair and Maintenance				
Concessioner-owned Improvements				
Other (Identify)				
26.				
27.				
28.				
29. TOTAL OTHER DIRECT				
30. TOTAL DIRECT				
31. DEPARTMENTAL INCOME				
(LOSS)				

INSTRUCTIONS

SCHEDULES H and H-1 - Schedules of Departmental Income

(Continued from reverse of Schedule H)

- Line 18. Enter by department the costs incurred for direct operating supplies.
- Lines 19-20. Self-explanatory.
- Line 21. Enter by department the cost of services contracted for with outside concerns, such as the cost of cleaning dining rooms, washing windows, exterminating and disinfecting.
- Line 22. Enter by department the cost of utilities, such as coal, oil, gas, and other fuel, electricity, water and sewage.
- Line 23. Enter by department the expenses incurred for all Federal, State, and local licenses, permits and fees.
- Line 24. Enter by department the costs incurred in connection with the repair and maintenance of Government-owned Improvements. "Government-owned Improvements" are defined in the instructions for Schedule D.
- Line 25. Enter by department the costs incurred in connection with the repair and maintenance of Concessioner-owned Improvements and facilities.
- Lines 26-28. Enter by department the costs incurred for direct expenses not shown elsewhere.
- Line 29. Add lines 13 through 28 and enter the amount by department.
- Line 30. Add lines 12 and 29 and enter the amount by department.
- Line 31. Subtract line 30 from line 9 and enter the amount by department.

CONCESSIONER:

YEAR ENDING:

SCHEDULE OF DEPARTMENTAL INCOME

SCHEDULE H

	A	B	C	D	E
	Total All Columns				
1. DEPARTMENT					
2. GROSS RECEIPTS (Sch. A, Line 1)					
3. RETURNS AND ALLOWANCES (Sch. A, Line 2)					
4. NET SALES (Sch. A, Line 3)					
COST OF SALES					
5. Inventory, Beginning					
6. Plus Purchases					
7. Less-Inventory, Ending					
8. TOTAL COST OF SALES (Sch. A, Line 4)					
9. GROSS PROFIT (Sch. A, Line 5)					
DIRECT EXPENSES					
DIRECT LABOR					
10. Salaries and Wages					
11. Payroll Taxes and Benefits					
12. TOTAL DIRECT LABOR					
OTHER DIRECT					
13. Laundry					
14. Uniforms					
15. China, Silver and Glass					
16. Commissions					
17. Music and Entertainment					
18. Operating Supplies					
19. Printing and Stationary					
20. Equipment Rental					
21. Contract Services					
22. Heat, Light, Water					
23. Licenses and Fees					
24. Repair and Maintenance Government-owned Improvements					
25. Repair and Maintenance Concessioner-owned Improvements					
Other (Identify)					
26. _____					
27. _____					
28. _____					
29. TOTAL OTHER DIRECT					
30. TOTAL DIRECT (Sch. A, Line 6)					
31. DEPARTMENTAL INCOME (Loss) (Sch. A, Line 7)					

INSTRUCTIONS

SCHEDULES H and H-1 - Schedules of Departmental Income

General

The Schedule of Departmental Income provides for the identification and presentation of financial data in a form that isolates and defines the operations of each revenue and cost center and provides a basis for internal and external comparisons.

Concessioners providing services at several locations within a park may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income. The departmental breakdown required is specifically described on Schedule G.

If additional columns are needed, use Continuation Sheet, Schedule H-1. Please number the continuation sheets. Also continue to identify Departmental columns alphabetically, i.e., F, G, etc.

Column A must reflect the total of all entries on all other columns including those on the continuation sheets.

Specific Instructions

- Line 1. Enter the name of the department as identified on Schedule G.
- Line 2. Enter by department the total gross receipts realized by/or accruing to the concession from all sales. Amounts entered should be exclusive of sales, excise, and/or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-explanatory.
- Line 4. Subtract line 3 from line 2 and enter amount by department.
- Line 5. Enter by department the beginning inventory. The amounts entered must agree with amounts on line 7, ending inventory of the previous year's report. If not, attach an explanation.
- Line 6. Enter by department the cost of all purchases at gross invoice price less discounts plus transportation, storage, and delivery charges.
- Line 7. Enter by department the amount of the ending inventory.
- Line 8. Subtract line 7 from the sum of lines 5 and 6 and enter amount by department.
- Line 9. Subtract line 8 from line 4 and enter difference by department.
- Line 10. Enter by department the amount of direct salary and wage expense applicable to each.
- Line 11. Enter by department the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses.
- Line 12. Enter by department the sum of lines 10 and 11.
- Lines 13-15. Self-explanatory.
- Line 16. Enter by department the remuneration paid to authorized agents for business secured including travel agents' commissions.
- Line 17. Enter by department the costs incurred for music and entertainment, including films, musicians, piano rental, professional entertainers, etc.

(Continued on reverse of Schedule H-1)

CONCESSIONER:	YEAR ENDING:
ADMINISTRATIVE AND GENERAL EXPENSES	SCHEDULE I

1. Officers' Salaries (Sch. J, Line 6).....
2. Other Salaries.....
3. Payroll Taxes and Benefits.....
4. Over and Short.....
5. Credit and Collection.....
6. Bad Debts.....
7. Office Supplies.....
8. Dues and Subscriptions.....
9. Insurance-General.....
10. Travel.....
11. Telephone and Telegraph.....
12. Contributions.....
13. Complimentary.....
14. Management Fees.....
15. Legal Fees.....
16. Accounting and Auditing Fees.....
17. Advertising.....
18. Other (Identify).....
19.
20.
21. TOTAL (Sch. A, Line 8).....

CONCESSIONER:	YEAR ENDING:
INFORMATION ON CORPORATE OWNERS, OFFICERS AND PARTNERS	
SCHEDULE J	

Name	Title	% of Time Devoted to Business	% Ownership*			Amount of Total Compensation
			Partnership Interest	Common Stock	Preferred Stock	
1.						
2.						
3.						
4.						
5.						
6. TOTAL (Sch. I, Line 1)						

* List all owners, officers, or partners owning a 10% or more direct or indirect interest. Sole proprietors should not complete this form.

INSTRUCTIONS
SCHEDULE I - Administrative and General Expenses

- Line 1. Enter the amount from Schedule J, Line 6.
- Line 2. Enter the amount incurred for administrative and general salaries other than officers' salaries and amounts shown on Schedule H, Departmental Income.
- Line 3. Enter the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses applicable to officers' and other salaries.
- Line 4. Enter cash overages and shortages which are not recovered.
- Line 5. Enter the fees paid to credit card companies and the cost of collection services.
- Line 6. Enter the amount of uncollectable accounts or the allowance for doubtful accounts.
- Lines 7-8. Self-explanatory.
- Line 9. Enter the cost of insurance incurred not included on Schedule A, Line 14, or in Payroll Taxes and Benefits.
- Line 10. Enter the amount of travel expenses incurred by officers and employees for business travel.
- Lines 11-13. Self-explanatory.
- Line 14. Enter the fees charged by a management organization or a parent company for executive supervision or management services.
- Lines 15-17. Self-explanatory.
- Lines 18-20. Enter the costs incurred for administrative and general expenses not shown elsewhere.
- Line 21. Add lines 1 through 20 and enter the amount here and on Sch. A, Line 8.

INSTRUCTIONS
SCHEDULE J - Information on Corporate Owners, Officers and Partners

Self-explanatory.

INSTRUCTIONS

SCHEDULE K - Additions to and Disposals of Depreciable Fixed Assets

For each asset acquired or disposed of during the current year, enter the information required in each column by category. Additions and disposals must be totaled by category. The categories are the same as those enumerated on Schedule D and are defined in the instructions to Schedule D. The totals entered on Schedule K must correspond to the amounts entered on Schedule D, Lines 2,3 and 7.